



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CUDAHY WATER UTILITY

Principal Office: 5110 SOUTH LAKE DRIVE
P.O. BOX 380
CUDAHY, WI 53110

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I FRANK MILLER of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

UTILITY SUPERINTENDENT

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CUDAHY WATER UTILITY**Utility Address:** 5110 SOUTH LAKE DRIVE

P.O. BOX 380

CUDAHY, WI 53110

When was utility organized? 6/12/1947**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR FRANK MILLER**Title:** SUPERINTENDENT**Office Address:**

5110 SOUTH LAKE DRIVE

P.O. BOX 380

CUDAHY, WI 53110-0380

Telephone: (414) 769 - 2234**Fax Number:** (414) 769 - 2257**E-mail Address:** cudwater@execpc.com

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

20800 SWENSON DRIVE

P.O. BOX 867

WAUKESHA, WI 53187-0867

Telephone: (414) 798 - 8900**Fax Number:** (414) 798 - 8977**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 3/17/1999**Period covered by most recent audit:** JANUARY 1, 1998-DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR FRANK MILLER**Title:** SUPERINTENDENT**Office Address:**5110 SOUTH LAKE DRIVE
CUDAHY, WI 53110-0380**Telephone:** (414) 769 - 2234**Fax Number:** (414) 769 - 2257**E-mail Address:** CUDWATER@EXECPC.COM

Name: MR MICHAEL CLARK**Title:** GENERAL MANAGER**Office Address:**5050 S LAKE DRIVE
CUDAHY, WI 53110-0380**Telephone:** (414) 769 - 2253**Fax Number:** (414) 769 - 2257**E-mail Address:** clarkm@ci.cudahy.wi.us

Name of utility commission/committee: CITY OF CUDAHY WATER UTILITY COMMISSION

Names of members of utility commission/committee:MR RONALD ALEKSY
MR JOHN HEIDENREICH
MR JAMES IBACH, CHAIRMAN
MR HENRY KOBER
MR FRANK PRITZLAFF

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,757,652	1,709,609	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	906,910	950,257	2
Depreciation Expense (403)	252,882	236,646	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	290,072	289,889	5
Total Operating Expenses	1,449,864	1,476,792	
Net Operating Income	307,788	232,817	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	307,788	232,817	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	56,532	57,932	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	56,532	57,932	
Total Income	364,320	290,749	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	364,320	290,749	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	364,320	290,749	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,414,349	4,123,600	20
Balance Transferred from Income (433)	364,320	290,749	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,778,669	4,414,349	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK ACCOUNTS & LOCAL GOVT INVESTMENT POOL	56,532	5
Total (Acct. 419):	56,532	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,757,652	0	0	0	1,757,652	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	1,757,652	0	0	0	1,757,652	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	343,102		343,102	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	40,248		40,248	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,819		4,819	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	388,169	0	388,169	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,152,007	10,791,275	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,087,559	3,977,694	2
Net Utility Plant	7,064,448	6,813,581	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	7,064,448	6,813,581	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,358,180	1,276,811	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	33,290	0	15
Other Accounts Receivable (143)	5,912	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	27,902	24,728	18
Materials and Supplies (151-163)	20,691	36,843	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	2,755	21
Accrued Utility Revenues (173)	385,784	366,927	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	1,831,759	1,708,064	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	8,896,207	8,521,645	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,321,143	1,321,143	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	4,778,669	4,414,349	28
Total Proprietary Capital	6,099,812	5,735,492	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	35,889	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	35,889	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	66,736	39,601	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	263,442	263,442	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)	81,610	70,639	41
Total Current and Accrued Liabilities	411,788	373,682	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,384,607	2,376,582	49
Total Liabilities and Other Credits	8,896,207	8,521,645	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,064,237	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	87,770				7
Total Utility Plant	11,152,007	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,087,559	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,087,559	0	0	0	
Net Utility Plant	7,064,448	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,977,694				3,977,694	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	252,882				252,882	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,889				9,889	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,869				1,869	10
Other credits (specify):						11
					0	12
Total credits	264,640	0	0	0	264,640	13
Debits during year						14
Book cost of plant retired	154,775				154,775	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	154,775	0	0	0	154,775	19
Balance End of Year	4,087,559	0	0	0	4,087,559	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	20,691	36,843	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>20,691</u>	<u>36,843</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,321,143	1
Changes during year (explain):		2
Balance end of year	<u>1,321,143</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Debt to City Prior to 1990	01/01/1989	01/01/1998	0.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	263,442	1
Accruals:		
Charged water department expense	286,992	2
Charged electric department expense		3
Charged sewer department expense	3,079	4
Other (explain):		
NONE		5
Total Accruals and other credits	290,071	
Taxes paid during year:		
County, state and local taxes	258,914	6
Social Security taxes	29,030	7
PSC Remainder Assessment	2,127	8
Other (explain):		
NONE		9
Total payments and other debits	290,071	
Balance end of year	263,442	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,376,582	0	0	0	0	2,376,582	1
Add credits during year:							
For Services	8,025					8,025	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,384,607	0	0	0	0	2,384,607	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,290	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	33,290	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Due from Vendor (Water Pro)	5,912	15
Total (Acct. 143):	5,912	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
Delinquent charges on the taxroll	27,902	16
Total (Acct. 145):	27,902	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,920,034	0	0	0	10,920,034	1
Materials and Supplies	28,767	0	0	0	28,767	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	4,032,626	0	0	0	4,032,626	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,380,594	0	0	0	2,380,594	6
Other (specify):					0	7
Average Net Rate Base	4,535,581	0	0	0	4,535,581	
Net Operating Income	307,788	0	0	0	307,788	8
Net Operating Income as a percent of						
Average Net Rate Base	6.79%	N/A	N/A	N/A	6.79%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,321,143	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,596,509	3
Other (Specify):		4
Total Average Proprietary Capital	5,917,652	
Net Income		
Net Income	364,320	5
Percent Return on Proprietary Capital	6.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 6, 1999

Mr. Frank Miller
City of Cudahy Water Utility
5110 South Lake Drive
P.O. Box 380
Cudahy, WI 53110-0380

1998 Analytical Review DWCCA-1480-ELE

Dear Mr. Miller:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,719,586	1
Total Sales of Water	1,719,586	
Other Operating Revenues		
Forfeited Discounts (470)	7,767	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	30,299	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	38,066	
Total Operating Revenues	1,757,652	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	4,266	8
Pumping Expenses (620-633)	219,895	9
Water Treatment Expenses (640-652)	297,163	10
Transmission and Distribution Expenses (660-678)	171,360	11
Customer Accounts Expenses (901-905)	26,500	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	187,726	14
Total Operation and Maintenance Expenses	906,910	
Other Operating Expenses		
Depreciation Expense (403)	252,882	15
Amortization Expense (404-407)		16
Taxes (408)	290,072	17
Total Other Operating Expenses	542,954	
Total Operating Expenses	1,449,864	
NET OPERATING INCOME	307,788	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	2,480	4,027	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	2,480	4,027	
Metered Sales to General Customers (461)				
Residential	4,852	379,737	664,061	4
Commercial	465	216,859	274,680	5
Industrial	42	1,041,044	503,955	6
Total Metered Sales to General Customers (461)	5,359	1,637,640	1,442,696	
Private Fire Protection Service (462)	38		17,081	7
Public Fire Protection Service (463)	1		215,537	8
Other Sales to Public Authorities (464)	24	34,012	40,245	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,423	1,674,132	1,719,586	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	215,537	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	215,537	
Forfeited Discounts (470):		
Customer late payment charges	7,767	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,767	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
Other operating revenue	30,299	11
Total Other Water Revenues (474)	30,299	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	4,266	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	4,266	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	15,468	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	135,406	17
Pumping Labor and Expenses (624)	15,614	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	19,046	23
Maintenance of Power Production Equipment (632)	8,094	24
Maintenance of Pumping Equipment (633)	26,267	25
Total Pumping Expenses	219,895	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	27,069	26
Chemicals (641)	42,450	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	118,422	28
Miscellaneous Expenses (643)	18,484	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	38,966	32
Maintenance of Water Treatment Equipment (652)	51,772	33
Total Water Treatment Expenses	297,163	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	8,101	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	2,433	36
Meter Expenses (663)	7,555	37
Customer Installations Expenses (664)	14,795	38
Miscellaneous Expenses (665)	2,123	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,010	43
Maintenance of Transmission and Distribution Mains (673)	67,220	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	38,449	46
Maintenance of Meters (676)	7,247	47
Maintenance of Hydrants (677)	15,427	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	171,360	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	3,621	50
Meter Reading Labor (902)	8,976	51
Customer Records and Collection Expenses (903)	13,903	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	26,500	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		56
Office Supplies and Expenses (921)	3,737	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	25,466	59
Property Insurance (924)	9,276	60
Injuries and Damages (925)	23,898	61
Employee Pensions and Benefits (926)	111,800	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,549	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	187,726	
Total Operation and Maintenance Expenses	906,910	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		263,442	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,528	2
Net property tax equivalent		258,914	
Social Security		29,031	3
PSC Remainder Assessment		2,127	4
Other (specify): NONE			5
Total tax expense		290,072	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218210				3
County tax rate	mills		7.777890				4
Local tax rate	mills		9.185740				5
School tax rate	mills		15.620370				6
Voc. school tax rate	mills		2.174580				7
Other tax rate - Local	mills		1.853990				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.830780				10
Less: state credit	mills		4.094900				11
Net tax rate	mills		32.735880				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.185740				14
Combined School Tax Rate	mills		17.794950				15
Other Tax Rate - Local	mills		1.853990				16
Total Local & School Tax	mills		28.834680				17
Total Tax Rate	mills		36.830780				18
Ratio of Local and School Tax to Total	dec.		0.782896				19
Total tax net of state credit	mills		32.735880				20
Net Local and School Tax Rate	mills		25.628798				21
Utility Plant, Jan. 1	\$	10,791,275	10,791,275				22
Materials & Supplies	\$	36,843	36,843				23
Subtotal	\$	10,828,118	10,828,118				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,828,118	10,828,118				26
Assessment Ratio	dec.		0.916507				27
Assessed Value	\$	9,924,046	9,924,046				28
Net Local & School Rate	mills		25.628798				29
Tax Equiv. Computed for Current Year	\$	254,341	254,341				30
Tax Equivalent per 1994 PSC Report	\$	263,442					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	263,442					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	969,757	0	7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	86,310	0	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,056,067	0	
PUMPING PLANT			
Land and Land Rights (320)	4,961	0	12
Structures and Improvements (321)	571,557	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,155	21,271	17
Diesel Pumping Equipment (326)	33,275	0	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,700	159,114	20
Total Pumping Plant	961,648	180,385	
WATER TREATMENT PLANT			
Land and Land Rights (330)	15,731		21
Structures and Improvements (331)	1,578,675	111,874	22
Water Treatment Equipment (332)	1,051,228	1,225	23
Total Water Treatment Plant	2,645,634	113,099	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			969,757	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			86,310	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,056,067	
PUMPING PLANT				
Land and Land Rights (320)			4,961	12
Structures and Improvements (321)			571,557	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	20,197		332,229	17
Diesel Pumping Equipment (326)	32,919		356	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			179,814	20
Total Pumping Plant	53,116	0	1,088,917	
WATER TREATMENT PLANT				
Land and Land Rights (330)			15,731	21
Structures and Improvements (331)	19,900		1,670,649	22
Water Treatment Equipment (332)	1,240		1,051,213	23
Total Water Treatment Plant	21,140	0	2,737,593	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	281,836		26
Transmission and Distribution Mains (343)	3,815,275	13,867	27
Fire Mains (344)	0		28
Services (345)	680,710	10,162	29
Meters (346)	372,592	56,295	30
Hydrants (348)	397,734	15,219	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,554,147	95,543	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	17,040	513	35
Computer Equipment (391.1)	70,301	9,718	36
Transportation Equipment (392)	81,250	176	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	60,483	1,312	39
Laboratory Equipment (395)	29,723	329	40
Power Operated Equipment (396)	40,040		41
Communication Equipment (397)	6,525		42
SCADA Equipment (397.1)	252,973	42,106	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	558,335	54,154	
Total utility plant in service directly assignable	10,775,831	443,181	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,775,831	443,181	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			281,836	26
Transmission and Distribution Mains (343)	51		3,829,091	27
Fire Mains (344)	0		0	28
Services (345)	211		690,661	29
Meters (346)	10,369		418,518	30
Hydrants (348)	550		412,403	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	11,181	0	5,638,509	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	0		17,553	35
Computer Equipment (391.1)	2,725		77,294	36
Transportation Equipment (392)	12,315		69,111	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			61,795	39
Laboratory Equipment (395)			30,052	40
Power Operated Equipment (396)			40,040	41
Communication Equipment (397)	1,695		4,830	42
SCADA Equipment (397.1)	52,603		242,476	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	69,338	0	543,151	
Total utility plant in service directly assignable	154,775	0	11,064,237	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	154,775	0	11,064,237	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	332,361	1.67%	16,195	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	34,658	1.77%	1,528	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	367,019		17,723	
PUMPING PLANT				
Structures and Improvements (321)	232,905	24.30%	13,889	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	179,313	4.42%	14,796	12
Diesel Pumping Equipment (326)	35,375	4.29%	721	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	6,747	42.90%	4,333	15
Total Pumping Plant	454,340		33,739	
WATER TREATMENT PLANT				
Structures and Improvements (331)	888,836	2.17%	35,255	16
Water Treatment Equipment (332)	739,019	3.45%	36,267	17
Total Water Treatment Plant	1,627,855		71,522	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	207,478	1.86%	5,242	19
Transmission and Distribution Mains (343)	669,131	0.93%	35,546	20
Fire Mains (344)	0			21
Services (345)	190,467	2.09%	14,331	22
Meters (346)	137,957	5.00%	19,778	23
Hydrants (348)	100,280	1.59%	6,441	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,305,313		81,338	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					348,556	3
314					0	4
315					0	5
316					36,186	6
317					0	7
	0	0	0	0	384,742	
321					246,794	8
322					0	9
323					0	10
324					0	11
325	20,197				173,912	12
326	32,919				3,177	13
327					0	14
328					11,080	15
	53,116	0	0	0	434,963	
331	19,900				904,191	16
332	1,240				774,046	17
	21,140	0	0	0	1,678,237	
341					0	18
342					212,720	19
343	51				704,626	20
344					0	21
345	211				204,587	22
346	10,369				147,366	23
348	550				106,171	24
349					0	25
	11,181	0	0	0	1,375,470	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	7,523	5.88%	1,017	27
Computer Equipment (391.1)	47,294	25.00%	18,450	28
Transportation Equipment (392)	32,058	10.56%	7,939	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	26,345	6.25%	3,821	31
Laboratory Equipment (395)	10,778	5.88%	1,757	32
Power Operated Equipment (396)	6,857	6.07%	2,430	33
Communication Equipment (397)	5,634	9.09%	516	34
SCADA Equipment (397.1)	86,678	9.09%	22,519	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	223,167		58,449	
Total accum. prov. directly assignable	3,977,694		262,771	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,977,694		 262,771	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					8,540	27
391.1	2,725				63,019	28
392	12,315		1,869		29,551	29
393					0	30
394					30,166	31
395					12,535	32
396					9,287	33
397	1,695				4,455	34
397.1	52,603				56,594	35
398					0	36
399					0	37
	69,338	0	1,869	0	214,147	
	154,775	0	1,869	0	4,087,559	
					0	38
	154,775	0	1,869	0	4,087,559	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		77,259	59,650	136,909	1
February		70,646	57,702	128,348	2
March		77,731	66,035	143,766	3
April		75,881	64,613	140,494	4
May		82,659	61,909	144,568	5
June		90,451	63,683	154,134	6
July		100,224	72,827	173,051	7
August		88,762	84,214	172,976	8
September		86,114	74,348	160,462	9
October		80,391	67,540	147,931	10
November		71,171	59,367	130,538	11
December		72,184	59,854	132,038	12
Total for year	0	973,473	791,742	1,765,215	
Less: Measured or estimated water used in main flushing and water treatment during year				1,175	13
Less: Other utility use				4,350	14
Other utility use explanation:					15
SEDIMENTATION BASIN CLEANING					
Water pumped into distribution system				1,759,690	16
Less: Water sold				1,674,132	17
Losses and unaccounted for				85,558	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				7,100	21
Date of maximum: 7/15/1998					22
Cause of maximum:					23
SEASONAL DEMAND HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				3,672	24
Date of minimum: 1/1/1998					25
Total KWH used for pumping for the year				3,874,816	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,800	22	24	1
LAKE MICHIGAN	2	5,600	37	42	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BACKWASH	#1 HS	#1 RWP	1
Location	CLEARWELL	CLEARWELL	INTAKE WELL	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	J-LINE	5
Year Installed	1954	1954	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,000	823	1,740	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	1954	1954	1973	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	40	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 BACKWASH	#2 HS	#2 RWP	14
Location	CLEARWELL	CLEARWELL	INTAKE WELL	15
Purpose	P	P	P	16
Destination	T	D	T	17
Pump Manufacturer	ALLIS CHALMERS	SIMMONS	GOULD	18
Year Installed	1963	1995	1973	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,000	1,666	4,380	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTOR	US MOTOR	22
Year Installed	1963	1995	1973	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	75	450	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 RWP	#3 HS	#3 RWP	1
Location	INTAKE WELL	CLEARWELL	INTAKE WELL	2
Purpose	S	P	P	3
Destination	T	D	T	4
Pump Manufacturer	J-LINE	PEERLESS	J-LINE	5
Year Installed	1998	1954	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,770	2,292	2,770	8
Pump Motor or Standby Engine Mfr	CATERPILLAR	US MOTOR	US MOTOR	9
Year Installed	1998	1954	1998	10
Type	NATURAL GAS	ELECTRIC	ELECTRIC	11
Horsepower	450	125	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 HS	#4 RWP	EMERGENCY HS PUMP	14
Location	CLEARWELL	INTAKE WELL	CLEARWELL	15
Purpose	P	P	S	16
Destination	D	T	D	17
Pump Manufacturer	BYRON JACKSON	GOULD	PEERLESS	18
Year Installed	1963	1973	1954	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,292	3,350	2,292	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	WAUKESHA	22
Year Installed	1963	1973	1988	23
Type	ELECTRIC	ELECTRIC	NATURAL GAS	24
Horsepower	125	450	150	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1954	1954	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	170	10
Total capacity in gallons	2,000,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	535	0	0	0	535	1
M	D	4.000	739	0	0	0	739	2
M	D	6.000	160,467	0	0	0	160,467	3
M	D	8.000	43,264	0	0	0	43,264	4
M	D	10.000	35,375	0	0	0	35,375	5
M	D	12.000	4,412	0	0	0	4,412	6
M	T	12.000	32,342	0	0	0	32,342	7
M	T	14.000	1,488	0	0	0	1,488	8
M	T	16.000	14,635	0	0	0	14,635	9
M	T	20.000	8,914	0	0	0	8,914	10
M	T	24.000	2,622	0	0	0	2,622	11
M	T	30.000	1,441	0	0	0	1,441	12
Total Within Municipality			306,234	0	0	0	306,234	
Total Utility			306,234	0	0	0	306,234	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	446	0	0	0	446		1
M	0.750	1,051	0	0	0	1,051		2
L	1.000	921	10	0	0	931		3
M	1.000	2,749	0	0	0	2,749		4
M	1.250	20	0	0	0	20		5
L	1.250	9	0	0	0	9		6
M	1.500	45	2	0	0	47		7
L	1.500	13	0	0	0	13		8
M	2.000	63	1	1	0	63		9
M	3.000	15	0	0	0	15		10
M	4.000	20	0	0	0	20		11
M	6.000	19	0	0	0	19		12
P	6.000	2	0	0	0	2		13
M	8.000	14	0	0	0	14		14
M	10.000	5	0	0	0	5		15
M	12.000	3	0	0	0	3		16
Total Utility		5,395	13	1	0	5,407	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,169	240	195	0	5,214	435	1
0.750	175	16	0	1	192	54	2
1.000	86	16	12	0	90	38	3
1.250	21	0	0	0	21	0	4
1.500	50	2	1	0	51	15	5
2.000	46	7	0	0	53	7	6
2.500	4	0	0	0	4	0	7
3.000	15	0	1	0	14	1	8
4.000	19	0	0	0	19	19	9
6.000	11	0	0	(1)	10	10	10
8.000	3	0	0	1	4	3	11
Total:	5,599	281	209	1	5,672	582	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,770	249	61	10	0	124	5,214	1
0.750	112	64	4	0	0	12	192	2
1.000	8	65	11	4	0	2	90	3
1.250	15	6	0	0	0	0	21	4
1.500	0	44	6	0	0	1	51	5
2.000	6	28	12	6	0	1	53	6
2.500	0	0	0	0	0	4	4	7
3.000	0	7	2	5	0	0	14	8
4.000	0	5	7	7	0	0	19	9
6.000	1	6	3	0	0	0	10	10
8.000	0	1	3	0	0	0	4	11
Total:	4,912	475	109	32	0	144	5,672	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	541	8	8		541	2
Total Fire Hydrants	541	8	8	0	541	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	213
Number of distribution system valves end of year:	701
Number of distribution valves operated during year:	241

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

602 Purchased water - tri-annual standby service charge from Milwaukee Waterworks

623 Power purchased - cost increase from Wisconsin Electric

631 Maintenance of structures - 1998 includes approximately \$8500 for removal of a tank at the pump station

632 Maintenance of power equipment - 1997 included approximately \$17700 for pump engine repairs

651 Maintenance of structures - 1997 included expenses for replacement of glass block windows

652 Maintenance of treatment equipment - 1997 expense was unusually high and included sludge removal and repair of floc drive

926 Pensions and benefits - the accounting system allocates these costs to the accounts where payroll costs are charged. In 1997 these costs were not reclassified to account 926 for purposes of preparation of this report

Water Utility Plant in Service (Page W-08)

328 Other pumping equipment - addition of \$159000 is for replacement of the raw water engine pump. A diesel pump was eliminated from account 326

331 Structures - this account includes costs for replacement of a boiler and roofing

343 Transmission mains - additions in this account represent cost for relocating a main and some nominal valve replacement

Accumulated Provision for Depreciation - Water (Page W-10)

326 Diesel pumping equipment - most of this equipment was retired during the year. The cost written off resulted in accumulated depreciation higher than the utility plant cost. The Utility will adjust this account in 1999.

Water Services (Page W-18)

Service additions financed by customer contributions.

Meters (Page W-19)

ADJUSTMENTS TO METERS, A INCREASE IN 8" METERS (1) AND A DECREASE IN 6" METERS (1) DUE TO A 8" METER BEING CLASSIFIED WRONG IN 1997.

Hydrants and Distribution System Valves (Page W-20)

REQUIRED NUMBER OF DISTRIBUTION VALVES NOT OPERATED DUE TO STAFFING.
